ORDINANCE NO	
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ORDINANCE AMENDING ORDINANCE NO. 87-2007 AS AMENDED, BUSINESS LICENSE CODE OF THE CITY OF MONTGOMERY

SECTION I - BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MONTGOMERY, ALABAMA, that Ordinance No. 87-2007 as amended, Section 3, Section 4, Section 34, Section 35, Section 36, and Section 37 be and are hereby amended to read as follows.

Section 3. DEFINITIONS:

Unless the context clearly requires otherwise, the following terms shall have the following meanings as set forth below:

- [1] <u>BUSINESS.</u> Any commercial or industrial activity or any enterprise, trade, profession, occupation, calling or livelihood, including the lease or rental of residential or nonresidential real estate, or lease of equipment, items or personal property, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within the City of Montgomery or its police jurisdiction; but shall not include services rendered by an employee to his or her employer.
- [2] <u>BUSINESS LICENSE</u>. An annual license issued by the City for the privilege of doing any kind of business, trade, profession, or any other activity, by whatever name called, within the City of Montgomery or its police jurisdiction.
 - [3] <u>CITY.</u> The City of Montgomery and its police jurisdiction.
- [4] DESIGNEE. The City employee, generally a License Inspector or Revenue Auditor, by whatever names called, designated by and under the supervision of the Revenue Administrator.
- [5] <u>GROSS RECEIPTS</u>. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:
 - (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including but not limited to utility gross receipts levied pursuant to Ala. Code 1975, Article 3, Chapter 21, Title 40; license taxes levied pursuant to Ala. Code 1975, Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment

- insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Ala. Code 1975, §11-51-90B.
- (c) For a utility or other entity described in Ala. Code 1975, §11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Ala. Code 1975, Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities, or bad debts.
- [6] <u>LICENSEE</u>. Any taxpayer or any person issued a business license under this Ordinance and/or other person responsible for the payment of the municipal license tax.
- [7] <u>LICENSE YEAR</u>. The Calendar Year. The license year of the City shall begin on the first day of January of each year, and shall end on the thirty-first day of December of each year; and, except where otherwise provided, each license issued under the authority of this ordinance, whether issued on or after the first day of January of the year for which it is issued, shall expire on the thirty-first day of December of same year.
- [8] <u>PERSON</u>. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality or their appointees.
- [9] <u>REVENUE ADMINISTRATOR</u>. The City employee, under the supervision of the Finance Director, charged with the primary responsibility of administering the City of Montgomery business license tax levied by this Ordinance, or any subsequent ordinance.

- [10] <u>TAXPAYER</u>. Any person subject to or liable under this ordinance for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this ordinance or to report any information or value to the City; or any person required to obtain, or who holds any interest in, any business license issued by the City; or any person that may be affected by any act or refusal to act by the City under this ordinance, or to keep any records required by this ordinance or by statute.
- [11] <u>WILLFULLY</u>. An act is done willfully when it is done voluntarily, with a conscious motion of the will. Willfulness does not require knowledge that the conduct was unlawful.
- [12] <u>APPLICATION</u>. A written form designed by the City to be filled out with pertinent data and used in applying for a business license. The application form shall consist of the Uniform Business License Application set forth in Ala. Code §11-51-90 and every applicant shall furnish the following additional information under oath:
 - (i) Name and address of the applicant (business address of a corporation or other business entity not an individual) as follows:
 - An individual shall furnish his or her legal name and all aliases, date of birth, legal business name or trade name, business physical and mailing addresses and all residential addresses of the applicant for the past five years.
 - A partnership shall furnish its legal name, any trade name(s), business and physical mailing addresses, date and state of formation, proof of good standing to do business in Alabama, and names and aliases used by all the partners, whether general or limited, accompanied by proof of the existence of the partnership;
 - A corporation shall furnish its exact corporate name, and any trade name(s) under which it operates or has operated, business and physical mailing addresses, the date and state of incorporation, evidence that it is qualified to do business and is in good standing in Alabama, and the legal names and all aliases used and the capacity of all officers, directors and shareholders owning 20% or more of the corporate stock;
 - A limited liability company or any other business entity shall furnish its exact name, any trade name(s) under which it operates or has operated, business and physical mailing addresses, the date and state of its organization, evidence that it is in good standing in Alabama, and the legal names and

aliases used in capacity of all its officers, directors and members or owners with a 20% or more interest in the entity;

- (ii) The nature of the business to be conducted and products to be sold or otherwise made available to customers:
- (iii) Whether the applicant has had a business license or permit previously granted by the City, and whether it is currently operating or had previously operated in the City with a business license; whether the applicant or related business entity has had a business license or permit revoked or suspended within the previous five years, the reason therefore, the business entity or trade name under which the applicant operated that was subject to suspension or revocation; any convictions, for crimes including any felony and any misdemeanor involving moral turpitude or punishable by imprisonment, involving the applicant or its officers, directors, member, owners, managers or shareholders owning 20% or more interest in the entity;
- (iv) A statement that the premises or business location is properly zoned and is in full compliance with City building codes;
- (v) Any conviction or citation for zoning or building code violations within the preceding five years;
- (vi) Whether applicant has been adjudged a bankrupt, voluntarily or involuntarily; has been placed in a receivership; or has otherwise been involved in a debtor proceeding;
- (vii) Whether applicant has been a party to civil litigation within the preceding ten years;
- (viii) A statement that the applicant or its predecessor is not currently engaged, and has not previously been engaged, in business within the City without a valid business license

All regulated businesses shall furnish proof of current licensure, permit or certification by the appropriate regulatory agency.

Additionally, every applicant seeking to be licensed shall authorize a police and criminal background investigation of the applicant, its officers, directors, owners, managers, the form for which shall be included with the application, which form shall survive for use at any time during licensure, including renewals, and inspections. Provided every applicant for initial license or renewal shall submit an application on the application form. After the initial license year 2008, if the applicant is seeking renewal of an existing license for

the same business, he shall, in lieu of this form certify that there has been no changes, or renew the license application with changes.

- [13] MANUFACTURER. A person who either directly or by contracting with others for the necessary labor or mechanical services, manufactures within the City of Montgomery or police jurisdiction for sales or commercial use, any articles, substances or commodities, including but not limited to the following: All the activities of a commercial nature where in labor or skill is applied, by hand or machinery to materials so that as a result thereof a new, different or useful article of tangible personal property or substance of trade or commerce is produces; the production or fabrication of specialty or custom made articles; the making, fabricating, processing, refining, mixing, slaughtering, packaging, ageing, curing, preserving, canning, preparing and freezing of fresh foods.
- [14] PROFESSIONALS. Accountant, certified or public; architect; attorney; chemist; chiropractor, dentist; physician; engineer and land surveyor; forester; optometrist; insurance adjuster and any other like occupation. Each person, and each member and/or employee of a corporation, professional association or partnership engaged in any of the above or like professions shall pay a license tax based on personal gross compensation. Amounts received such as automobile allowance or any and all other amenities shall be included as part of the gross compensation.
- [15] <u>RETAILER:</u> A person who sells to the consumer or any other person for any purpose other than for resale in the form of tangible personal property.
- [16] <u>SERVICE:</u> The accommodating or performing a duty or work by person utilizing time or talents for direct or indirect remuneration.
- [17] <u>WHOLESALE SALE:</u> A sale by wholesalers to licensed retail merchants, jobbers, dealers or other wholesalers for resale. Included in this category are sales to schools, hospitals, nursing homes, counties, municipalities, state and contractors for use in their business.
- [18] <u>OTHER TERMS</u>. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, *Code of Alabama*, 1975, unless the context therein indicates otherwise.

Section 4. <u>LICENSE TERM; MINIMUM TAX; EXEMPTIONS:</u>

The license term and the minimum amount for a business license are as follows:

- (a) Full Year. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.
- (b) Half Year. Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) Issue Fee. For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax. The issue fee may be increased every five years subject to an increase by the Alabama Department of Revenue.
- (d) Minimum License Tax. Unless otherwise specified in the schedules set forth in this ordinance, the minimum annual license shall be \$100 whether for a full or half year.
- (e) Annual Renewal. Except as provided in subsections (I) or (ii), the business license shall be renewed annually on or before the 1st day of January each year which shall be the due date, but shall not become delinquent until the 31st day of January each year.
 - (I) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* (1975) which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in this ordinance and in the City code.
 - (iii) On or before December 31st of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to November 1st in order for them to receive their notice.

(iv) Business license renewal payments received by the City shall be applied to the current renewal only when any and other debts the licensee owes to the City are first paid in full. Such payments shall be first applied to the payment of other debts the licensee owes to the City. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in this ordinance and in the City code.

(f) Exemptions.

- a. Farmers: No license shall be required by any farmer, or other individual engaged in the sale of farm products produced exclusively by them, however, it shall be unlawful for any farmer or other individual engaged in the sale of farm products to sell within the corporate limits of the City of Montgomery any article produced by them without first having procured, without costs, a permit from the City License and Revenue Division of Finance. Such will be issued upon presentation of a certificate from the appropriate county agent certifying that such produce was grown by the per son requesting the permit. (Note: This exemption also pertains to nursery products).
- b. Schools operated by City, County, State, Churches, and some non-profit organizations are exempt from any City license requirement.
- c. Associations of County government and Associations of Municipal governments are exempt from any City license requirements.
- d. <u>No business required by this ordinance to secure a license shall be exempt from the payment of said license fee on the ground that such business is operated for charitable purposes, unless the entire proceeds from said business are devoted to such purpose.</u>

Section 34. OCCUPATIONS AND TRADES:

- (a) The North American Industry Classification System (NAICS) is hereby adopted by reference as the master guide in defining and describing occupations and trades covered by this ordinance. Those occupations and trades not herein defined will be defined and described in the NAICS.
- (b) It shall be the duty of the Finance Director to review and update the City License Ordinance for approval by the City Council to be effective January 1, 2009 and every four years thereafter.

SECTION 35. LICENSE CLASSIFICATIONS.

Code	NAICS TITLE	Schedule
111-115	Agriculture, Forestry, Fishing & Hunting & Support Activities	
111400	Greenhouse, Nursery and Floricultural Production - Horticulturists	K
115110	Agriculture support - cotton gins, farm mgt. post-harvest activities	K
115210	Agriculture support - stockyards, livestock dealers	K
115310	Forestry support activities - creosoting plant	I
211-312	Mining	
213010	Mining - all mining and support services	1
221	Utilities	
221100	Utilities - electric power or light company - state regulated	0
221210	Utilities - natural gas company - state regulated	0
236-238	Construction, Building, Developing and Gen. Contracting	
236110	Real Property Development	Н
236320	Contractors - general contractors, comm. bldg, residential, subdivisions,	AM
237110	Contractors – heavy construction, engineering projects, pipelines, Cell towers	АМ
238110	Contractors - specialty trade - plumbing Must produce proof of State Board Certification	AM
238111	Contractors - specialty trade - heating and air conditioning Must produce proof of State Board Certification	AM
238210	Contractors - specialty trade - painting/wall covering	AM
238310	Contractors - specialty trade - electrical contractors Must produce proof of State Board Certification	АМ
238510	Contractors - specialty trade - carpentry contractors	AM
238920	Contractors - specialty trade - glass and glazing contractors	AM
238990	Contractors - all others	AM

311-339	Manufacturing	
311991	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry, processing	I
312100	Beverage Mfg – all types of soft drinks, bottled water, breweries, wineries	1
312110	Ice Mfg	1
312120	Brew Pub - State regulated through ABC Bd.	Al
313112	Textile Mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills	1
315999	Apparel Mfg - women, men, children, hosiery, outerwear, accessories	1
316993	Leather Mfg - shoes, luggage, handbag, related products	1
321999	Wood Mfg - sawmills, wood preservation, veneer, trusses, millwork	G
322229	Paper Mfg - pulp, paper, and converted products, stationary	G
323112	Printing - screen, quick, digital, books, lithographic, handbills	С
324199	Petroleum and coal mfg - asphalt, grease, roofing, paving products	G
325998	Chemical Mfg - fertilizer, wood, pesticide, paint, soap, resin, plastic	1
327331	Nonmetallic Mfg - glass, cement, lime, pottery, ceramic, brick, tile	1
332999	Metal fabrication - cutlery, structural, machine shops	Е
336112	Transportation Equip. Mfg - auto truck, trailer, motor home, boat, ship	D
337900	Furniture Related Product Manufacturer	I
339116	Dental Laboratories	L
339999	Miscellaneous Mfg - specialty mfg not defined in separate categories	1
421-422	Wholesale Trade	
421010	Motor Vehicles wholesale	С
421015	Auto Parts and accessories wholesale	С
421210	Furniture wholesale	С

421220	Home Furnishings wholesale	С
421310	Construction Materials wholesale- lumber, roofing, bricks etc.	С
421410	Commercial Equipment and supplies wholesale- computer, office etc.	С
421510	Medical Equipment and supplies wholesale-dental, hospital,	С
421810	Machinery, Equipment, Supplies wholesale-farm, Industrial,	С
421990	All Other wholesale trade-Durable, electrical, toys, jewelry,	С
422110	Paper Product wholesale-office supplies, stationery	С
422210	Medicine, drugs wholesale	С
422310	Apparel wholesale	С
422330	Footwear wholesale	С
422410	Grocery Products wholesale	С
422720	Wholesale trade – gasoline distributor	AN
422810	Beer wholesale distributor – State Regulated through ABC Bd	Al
422811	Beer and Table Wine wholesale distributor – State Regulated through ABC Board	Al
422812	Table Wine Wholesale - State Regulated through ABC Board	Al
422813	Liquor Wholesale - State Regulated through ABC Board	Al
422990	All other wholesale trade – non-durable	С
422999	Wholesale trade agents and brokers	С
441- 453	Retail Trade	
441100	Motor vehicles, new and used car dealers, parts, accessories, service	Α
441115	Motor vehicles, used car dealers, parts, accessories, service	Α
441229	All other motor vehicle dealers- farm machinery, tractors, airplanes, motorcycles, boats	Α
441310	Automotive Parts and accessories	В

441315	Tire stores and accessories	В
442290	Furniture - furniture, home furnishings, stores, floor coverings, window	В
443112	Electronic & appliance store - household, radio, television, computers	В
444130	Building Materials - hardware, paint, home center, wallpaper, nursery	В
445120	Food and Beverage Stores - grocery, convenience store, markets	В
445300	Package Stores – selling beer, wine and liquor plus general merchandise	В
445310	Beer Off Premise – State regulated through ABC Board	ΑI
445315	Beer On Premise – State regulated through ABC Board	ΑI
445320	Table Wine - On Premise- State regulated through ABC Board	ΑI
445325	Table Wine - Off Premise Only State regulated through ABC Board.	ΑI
446199	Health care stores - drug, pharmacy, cosmetic, optical, health food	В
447110	Gasoline Retail - selling gasoline with or without convenience stores	AL
448190	Clothing & accessories - men, women, children, infant, shoe, jewelry	В
451120	Sporting goods & hobbies - toy, fish, gun, books, games	В
451211	Book Store	В
452110	General merchandise stores- department, warehouse, clubs, superstores	В
453110	Florists	Н
453220	Novelty Store - Adult Council approval required	M
453310	Used Merchandise Stores - books, miscellaneous, consignment	В
453312	Flea Markets (A separate license is required for stall rental)	В
453930	Manufactured home dealer - new and used	Α
453998	All other miscellaneous retailers	В
453999	Gold and Silver Buyers See City of Montgomery Municipal Code Sec. 22 for additional requirements	AL

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454 **Non-Store Retailers** 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers В 454390 Non-store retailers - direct selling В 454391 Non-store retailers - mail order В 454392 Non-store retailer - local peddlers license AF See City of Montgomery Municipal Code Sec. 20 for additional requirements 454393 Non-store retail - itinerant or transient peddler AG See this ordinance section 37 D for additional requirements 454395 Electronic – Internet sales В 481-493 **Transportation and Warehousing** С 481111 Air transportation - shipping, freight, charter service 481115 Airline tickets, per office C Р 482110 Rail transportation - transportation, ticket offices, state regulated 483200 Water transportation - coastal, freight forwarders, inland, passenger С 484110 Transfer and moving company Κ 484122 Truck Transportation - local, long distance, freight-moving and storage Κ 484230 ΑK Truck transportation - terminal-state regulated (State Code Sec.#37-3-33) Passenger transportation -other vehicle transit services except bus 485113 terminals C 485300 Passenger transportation -number of taxis, cabs, limousines, buggies Т See Montgomery Municipal Code Section No. 6-334 – 360 for additional requirements ΑK 485999 Passenger transportation - bus terminals (State regulated Code Section #37-3-33) 487990 С Sightseeing – scenic and sightseeing, land, air, water, Κ 492110 Couriers - couriers/ local messengers, services, local delivery services 492200 Special Delivery License ΑE

492210	Chauffeur, each See Montgomery Municipal Code Section 6 for additional requirements Photo ID from Police Dept required	U
493100	Warehousing and storage - household, refrigerated; special,	Υ
493190	Other Warehousing & Storage - Distribution Centers	X
511-519	Information (Publishing, Motion Picture, Broadcasting)	
511110	Newspapers and periodicals	K
511199	All other publishers	K
512131	Theaters – motion pictures	М
512132	Videos, production, exhibition	М
512133	Recording sound studios	М
515100	Broadcasting - radio and television stations	Н
517310	Telecommunications - telephone local) (State regulated Code Sect. #11-51-128)	Q
517320	Telecommunications – telephone long distance	Q
517322	Telecommunications – Cellular and other wireless, paging	Н
517330	Competitive Local Exchange Carrier (CLEC) (Facilities and Equipment based in Montgomery	R
517331	Non-Facilities Competitive Local Exchange Carrier (CLEC)	R
517390	Other Telecommunications – Telegraph Companies (State regulated Code Sect. 11-51-127)	AK
519190	Information Services – all types of information services	K
519210	Data Processing Services	Н
519999	Internet Service Providers, web search portals,	Н
522-525	Finance and Insurance	
522110	Bank Main Office - not branch location or ATM	AB
522111	Bank Branch or ATM - not main office of bank	AB

522120	Savings and Loans - not branch location or ATM	AB
522121	Savings & Loan Branch or ATM - not main office of S&L	AB
522298	Pawn Shop - whether title pawn or merchandise	С
522390	Credit Services - Collection and Claim Agency	Н
522991	Consumer Lending	AB
522992	Real Estate Credit	AB
523999	Securities, commodity - brokerage, portfolio, investment, other	Н
524126	Insurance Company - casualty, fire and/or marine premiums State Regulated Code Sec. 11-51-120	AD
524128	Insurance Company - health, allied and all other premiums State Regulated Code Sec. 11-51-121	AD
524291	Claims Adjustors	N
524292	Agent Office – administration of third parties, pension funds, annuities	Н
525990	Funds, trusts, other financial agencies – agents, agencies, investments	Н
525990 531-533	Funds, trusts, other financial agencies – agents, agencies, investments Real Estate and Rental and Leasing	Н
		К
531-533	Real Estate and Rental and Leasing	
531-533 531000	Real Estate and Rental and Leasing Real Estate - listing, services, agencies and property management	К
531-533 531000 531100	Real Estate and Rental and Leasing Real Estate - listing, services, agencies and property management Rental and leasing - real property rental	K G
531-533 531000 531100 531190	Real Estate and Rental and Leasing Real Estate - listing, services, agencies and property management Rental and leasing - real property rental Trailer court or park - rental of trailer court or park	K G G
531-533 531000 531100 531190 531210	Real Estate and Rental and Leasing Real Estate - listing, services, agencies and property management Rental and leasing - real property rental Trailer court or park - rental of trailer court or park Real estate - agent only	K G G K
531-533 531000 531100 531190 531210 532110	Real Estate and Rental and Leasing Real Estate - listing, services, agencies and property management Rental and leasing - real property rental Trailer court or park - rental of trailer court or park Real estate - agent only Rental - auto, truck, trailer, RV	K G G K J
531-533 531000 531100 531190 531210 532110 532200	Real Estate and Rental and Leasing Real Estate - listing, services, agencies and property management Rental and leasing - real property rental Trailer court or park - rental of trailer court or park Real estate - agent only Rental - auto, truck, trailer, RV Rental and leasing - tangible personal property	K G G K J
531-533 531000 531100 531190 531210 532110 532200	Real Estate and Rental and Leasing Real Estate - listing, services, agencies and property management Rental and leasing - real property rental Trailer court or park - rental of trailer court or park Real estate - agent only Rental - auto, truck, trailer, RV Rental and leasing - tangible personal property Professional, Scientific and Technical Services	K G K J B

541210	Accounting/tax preparation/bookkeeping/payroll services	Н
541310	Architect - individual professional license	N
541330	Engineer - individual professional license	N
541380	Testing Laboratories	K
541410	Interior Design Services	Н
541511	Computer Programmer - individual and/or professional firm license	Н
541600	Consultant	Н
541800	Advertising - all advertising, public relations	Н
541810	Lobbying Services	Н
541850	Billboard, firms engaged in the erection and lease of space (including advertising)	Н
541921	Photographer - studios, portrait, commercial services	J
541940	Veterinarian - individual professional license	N
541990	Professional Services not otherwise classified -other than medical	N
541990 551	Professional Services not otherwise classified -other than medical Management of Companies and Enterprises	N
		N H
551	Management of Companies and Enterprises	
551 551100	Management of Companies and Enterprises Management Companies - offices, enterprises, regional. Corporate	н
551 551100 561320	Management of Companies and Enterprises Management Companies - offices, enterprises, regional. Corporate Temporary Help Services - provide employees Administrative services-answering, employment office, secretarial	H K
551 551100 561320 561439	Management of Companies and Enterprises Management Companies - offices, enterprises, regional. Corporate Temporary Help Services - provide employees Administrative services-answering, employment office, secretarial call centers	н к н
551 551100 561320 561439 561510	Management of Companies and Enterprises Management Companies - offices, enterprises, regional. Corporate Temporary Help Services - provide employees Administrative services-answering, employment office, secretarial call centers Travel Agencies Private Detectives, auto recovery service	н к н
551 551100 561320 561439 561510 561600	Management of Companies and Enterprises Management Companies - offices, enterprises, regional. Corporate Temporary Help Services - provide employees Administrative services-answering, employment office, secretarial call centers Travel Agencies Private Detectives, auto recovery service Council Resolution required	н к н н
551 551100 561320 561439 561510 561600	Management of Companies and Enterprises Management Companies - offices, enterprises, regional. Corporate Temporary Help Services - provide employees Administrative services-answering, employment office, secretarial call centers Travel Agencies Private Detectives, auto recovery service Council Resolution required Security Guard – Council Resolution required	н к н н

561720	Janitorial firm - janitorial cleaning services - individual or firm	Е
561730	Landscaping	Н
561731	Lawn service - mowing, weeding,	E
561740	Carpet and Upholstery Cleaning Services	Н
561990	All other Support Services	Н
562	Waste Management & Remediation Services	
562110	Waste grease and animal by-product – State regulated	AK
562111	Solid Waste collection – scrap dealer, scrap yard, junk collectors	С
562998	Waste management - companies, trucks, septic tanks, landfill	С
611	Educational Services	
611000	Schools - other than those operated by State, County, City or church	J
611620	Sports and Recreation Instruction - Dance, sports, riding	J
611692	Automobile Driving Schools	J
611699	Educational services - technical, computer, business	J
621-624	Health Care and Social Assistance	
621100	Physician - individual professional license	N
621200	Dentist - individual professional license	N
621310	Chiropractor - individual professional license	N
621320	Optometrist - individual professional license	N
621399	All other miscellaneous health practitioners	N
621491	HMO - medical centers and services	Н
621498	Outpatient Care Centers - clinics, all other types of medical services	J
621510	Medical and diagnostic laboratories	K

621910	Ambulance - ambulance company an/or services	S
621990	Other ambulatory health care services - alternative transportation	S
621991	Blood and organ banks	K
622110	Hospitals - surgical, substance abuse, psychiatric, general care,	K
623110	Nursing care - residential care facility, day care, assisted living	K
623300	Nursing Home - care for elderly and continuing care facilities	K
624190	Social Service Agency, halfway house	K
624410	Daycare - Seven or more children and infants	G
711-713	Arts, Entertainment and Recreation	
711190	Circus or Carnivals	AG
711211	Sports Teams and Clubs, race tracks, wrestlers, baseball	Н
711219	Arts and Sports - dance, musical, teams, tracks, promoters, agents	Н
711300	Promoters of Entertainment Events	Н
711310	Special Events - promoter or activity-See Sec 37-D.	
711510	Independent artists, writers, performers	Н
712100	Museums - museums and historical sites, zoos, botanical gardens, parks	J
713120	Amusement Parks and Centers with Vending Machines Any application dealing with minors requires a background check This fee paid in addition to license on vending machines	AL
713900	Amusement - arcades, golf clubs, marinas, fitness, bowling centers *Athletic clubs *(Certified by Attorney General)	E
713901	Entertainment, all other where admission is charged	М
713910	Pool Halls	W
713999	Adult Entertainment- establishment Council Approval Required	М

721-722	Accommodation and Food Services	
721000	Accommodations - hotels, motels, and similar facilities Health Department Permit Required	E
721214	Accommodations - trailer parks Health Department Permit Required	Е
721215	Accommodations- Travel parks, RV parks Health Department Permit Required	E
721310	Accommodations - rooming houses and boarding houses Health Department Permit Required	AJ
722110	Restaurant - full service facility Health Department Permit Required	F
722211	Restaurant - limited facility or service Health Department Permit Required	F
722212	Lounge	В
722213	Club	F
722320	Caterers - and/or mobile food service Health Department Permit Required	F
722400	Restaurant, Liquor - State regulated through ABC Bd. Council Resolution Required	AI
722410	Lounge, Liquor-Lounge, Bar or Other – State regulated through ABC Bd. Council Resolution Required	Al
722411	Club, Liquor – State regulated through ABC Bd. Council Resolution Required	Al
722412	Lounge, Liquor - Package Store – State regulated through ABC Bd. Council Resolution Required	Al
722413	Liquor, Special Events - State regulated through ABC Bd. Council Resolution Required	AI
722414	Liquor, Special Retail - State regulated through ABC Board Council Resolution Required	Al
811-814	Other Services	
811118	Repairs and maintenance - auto, paint/body, other vehicular	К

811120	Motor Vehicle Towing	K
811192	Car Washes	K
811310	Repairs and maintenance - commercial equipment	Н
811412	Repairs/maintenance - appliances, household, small equipment	Н
811420	Upholstery and furniture repair services	Н
812100	Personal Services - barber, Barber Shop	G
812115	Personal Services – Beautician, Beauty Shop	G
812120	Personal Services – Manicurist, Nail Salon	G
812190	Massage therapist Proof of State Board certification required	Н
812198	Tattoo Parlors Health Department Permit Required	Н
812199	Tanning Salons - tanning bed rentals, electrolysis Health Department Permit Required	Н
812210	Funeral Homes	С
812220	Cemetery Companies (Council resolution required)	F
812221	Crematories (Council resolution required)	С
812310	Laundry – coin operated	V
812320	Dry Cleaners - all laundry services other than coin operated	L
812321	Laundry services, except coin operated	Н
812900	All other personal services	Н
812920	Photofinishing	Н
812930	Parking Lots, and Garages, per location	G
812990	Alterations, seamstress, tailor	Н
812991	Linen Supply	Н
812992	Fortune Teller or Clairvoyant - individual reader license See Montgomery Municipal Code No. 6-31 for additional requirements	AA

812995	 Bail Bond Service 1/ Must produce proof of cash bond on file with Judge of Probate or a copy of security bond in the amount of \$25,000. 2/ Must produce license to Municipal Court 3/ Must have physical location unless stored either in or close proximity to City of Montgomery 	F
910-999	Unclassified	
910001	Category for number of vending machines for all types vending	V
910002	Category for number of pool tables	W
910003	Category for number of Amusement Devices	W
910004	Category for number of - buses, taxis, trucks, or other equipment used to transport passengers	AC
920010	Category for number of - employees as a basis for calculating license	Z
930010	Category for number of - square feet used for calculating license	Υ

Note: The Director of Finance is authorized to identify and code from the North American Industrial Classification System (NAICS) any business or occupation not contained in this listing. He is further authorized to cost such license.

Section 36: <u>License Tax Schedules</u>

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More Than		Less Than	100 000	\$400	In Excess of
100,000 500,000 1,000,000 10,000,000		And Above	100,000 500,000 1,000,000 10,000,000	\$400 \$400 plus \$1.50 per \$1.000 \$1000 plus \$1.00 per \$1,000 \$1500 plus \$.75 per \$1,000 \$8250 plus \$.50 per \$1,000	100,000 500,000 1,000,000 10,000,000
Schedule "B"	,				
More Than		Less Than	40.000	0400	In Excess of
	10,000	And Above	10,000	\$100 \$100 plus \$3.30 per \$1000	10,000
Schedule "C"	,				
More Than					In Excess of
			50,000	\$125	
	50,000		250,000	\$125 plus \$2,25 per \$1,000	50,000
	250,000		500,000	\$575 plus \$1.75 per \$1,000	250,000
	500,000		1,000,000	\$1013 plus \$1.00 per \$1,000	500,000
4	1,000,000		10,000,000 50,000,000	\$1513 plus \$.75 per \$1,000 \$8263 plus \$.50 per \$1,000	1,000,000 10,000,000
	000,000	And Above	50,000,000	\$28,263 plus \$.25 per \$1,000 \$28,263 plus \$.25 per \$1000	50,000,000
Schedule "D"	,				
More Than		Less Than	100,000	\$125	In Excess of
	100,000		1,000,000	\$125 \$125 plus \$1.00 per \$1,000	100,000
	,000,000		2,000,000	\$1025 plus \$.50 per \$1,000	1,000,000
	,000,000	And Above	, ,	\$1525 plus \$.25 per \$1,000	2,000,000

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More Than 25,000 100,000 500,000	Less Than And Above	25,000 100,000 500,000	\$100 \$100 plus \$\$1.50 per \$1,000 \$212 plus \$1.00 per \$1,000 \$613 plus \$.75 per \$1,000	5,000 100,000 500,000
Schedule "F"				
More Than 20,000 100,000	Less Than 20,000 100,000 And Above		\$100 \$100 plus \$3.00 per \$1,000 \$340 plus \$1.00 per \$1,000	In Excess of 20,000 100,000
Schedule "G"				
More Than 100,000	Less Than \$100,000 And Above		\$100.00 \$100 plus \$ 1.00 per \$1000	In Excess of 100,000
Schedule "H"				
More Than 25,000 50,000 100,000 500,000 1,000,000 2,000,000	Less Than		\$100 \$100 plus \$3.75 per \$1,000 \$194 plus \$2.75 per \$1,000 \$332 plus \$2.25 per \$1,000 \$1232 plus \$2.00 per \$1,000 \$2232 plus \$1.50 per \$1,000 \$3732 plus \$1.25 per \$1000	25,000 50,000 100,000 500,000 1,000,000 2,000,000
Schedule I				
More Than 100,000 1,000,000 2,000,000 3,000,000 10,000,000	Less Than 100,000 1,000,000 2,000,000 3,000,000 10,000,000 And Above		\$125 \$125 plus \$1.50 per \$1,000 \$1475 plus \$1.00 per \$1,000 \$2475 plus \$.50 per \$1,000 \$2975 plus \$.40 per \$1,000 \$5775 plus \$.30 per \$1,000	In Excess of 100,000 1,000,000 2,000,000 3,000,000 10,000,000

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More Than	Less Than		In Excess of
	25,000	\$100	
25,000	50,000	\$100 plus \$2.00 per \$1,000	25,000
50,000	100,000	\$150 plus \$1.50 per \$1,000	50,000
100,000	And Above	\$225 plus \$1.25 per \$1000	100,000
Schedule "K"			
More Than	Less Than	\$100	In Excess of
25,000	25,000	\$100	25,000
25,000 100,000	100,000 500,000	\$100 plus \$3.00 per \$1,000 \$325 plus \$2.00 per \$1,000	25,000 100,000
500,000	1,000,000	\$1125 plus \$1.50 per \$1,000	500,000
1,000,000	And Above	\$1875 plus \$1.25 per \$1,000	1,000,000
2,000,000	1200,0	#25.5 P.U 5 #2.25 P 01 #23000	2,000,000
Schedule "L"			
More Than	Less Than		In Excess of
	50,000	\$100	
50,000	100,000	\$100 plus \$3.00 per \$1,000	50,000
100,000	1,000,000	\$250 plus \$2.75 per \$1,000	100,000
1,000,000	2,000,000	\$2725 plus \$2.00 per \$1,000	1,000,000
2,000,000	And Above	\$4725 plus \$1.75 per \$1,000	2,000,000
	Schedule "M"		
More Than	Less Than		In Excess of
	10,000	\$100.00	
10,000		\$100 plus \$5.00 per \$1,000	10,000

Schedule "N"

More Than		Less Than		In Excess of
		10,000	\$100	
	10,000	20,000	\$100 plus \$5.00 per \$1,000	10,000
	20,000	50,000	\$150 plus \$2.50 per \$1,000	20,000
	\$50,000	And Above	\$225 plus \$1.75 per \$1000	50,000

Schedule "O" - Electric Company and Gas Company

(State Code Section 11-51-129)

For selling or distributing electrical current of natural gas, an amount equal to three percent (3%) of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality. In addition, a separate license shall be required for the sale and servicing of merchandise or appliances

Schedule "P" - Railroad Companies or Terminals

(State Code Section 11-58-124)

\$2,000

Schedule "Q" - Telephone Companies

(State Code Section 11-51-128)

\$12,000

\$3,000

Local Telephone Exchange Long Distance Services

Schedule "R" – Competitive Local Exchange Carriers (CLEC)

Facilities or Equipment Based Competitive Local Exchange Carrier

Each person, firm, or corporation who operates as a competitive local exchange carrier (CLEC) with facilities and equipment based in the City of Montgomery; using leased portions of ILEC's telecommunications network and offers or resells local telephone exchange service within the City of Montgomery; shall pay an annual license or privilege tax for the privilege of doing intrastate Business within the City of Montgomery based on annual gross receipts in the sum as follows:

\$0 \$9,999 \$1,500

\$10,000 to \$359,999 \$1,500 plus 3% of gross receipts over \$10,000

\$360,000 and above \$12,000.00

None Facilities-based Competitive Local Exchange Carrier:

Each person, firm, or corporation who operates as a competitive local exchange carrier but <u>has no facilities or equipment located in the City of Montgomery</u>; and who offers local telephone exchange service as a pure reseller within the City of Montgomery; shall pay an annual license or privilege tax for the privilege of doing intrastate business within the City of Montgomery based on annual gross receipts in the sum as follows:

\$0 \$9,999 \$1,000

\$10,000 to \$429,999 \$1,000 plus 2 ½% of gross receipts over \$10,000

\$430,000 and above \$10,000

Schedule "S" - Ambulance Service, Alternative Transportation Vehicles

*Council Resolution and Inspections Required

*75 Per Each Vehicle

See Section 11-1 – 11-30 of the Montgomery Municipal Code for additional requirements.

Schedule "T" - Taxi Cabs and Limousines

Council Resolution required for each new cab company. Inspections required for each cab or limousine.

In additional to the license thereto, there shall be a decal affixed to each taxicab or limousine \$75 per each vehicle

See Section 6 of the Montgomery Municipal Code for additional requirements

Schedule "U" - Chauffeurs

\$50.00 per each chauffeur

See Section 6 of the Montgomery Municipal Code for additional requirements

Schedule "V" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine

5 or less machines, each machine \$20 per machine

6 or more machines - Base fee of \$100 plus \$3.30 per \$1,000 gross receipts

Schedule "W" - Pool and Billiard Tables, Other Amusement Machines

In additional to the license thereto, there shall be a decal affixed to each machine.

For each pool table, machine or device of any size - \$100

For any other game or amusement machine:

5 or less machines, each machine \$30 per machine or device

6 or more machines - Base fee of \$150 plus \$3.30 per \$1,000 gross receipts

Schedule "X" - Distribution Centers

Where total floor space in said distribution center is 20,000 square feet of less \$150

In addition, a license fee of 3/10 of 1% (.003) per square foot shall be paid for footage in excess of 20,000 square feet.

Note: A distribution center shall be a facility which generates no gross receipts and/or merchandise is transferred via inner company transfers, or one in which at least 75% of the function of the facility generates no gross receipts. Where sales take place together with no revenue producing transfers, each classification shall be licensed separately.

Schedule "Y" - Square Feet

From zero		5,000 Square Feet	\$100
From 5,000	to	10,000 Square Feet	\$200
From 10,000	to	20,000 Square Feet	\$300
From 20,000	to	30,000 Square Feet	\$400
From 30,000	to	40,000 Square Feet	\$500
From 40,000	to	50,000 Square Feet	\$600
From 50,000	to	60,000 Square Feet	\$700
From 60,000	to	70,000 Square Feet	\$800
From 70,000	to	80,000 Square Feet	\$900
From 80,000	to	90,000 Square Feet	\$1000
From 90,000	to	100,000 Square Feet	\$1,200 \$1,200 plus \$1.00 per square

From 100,000 up -

Schedule "Z" - Number of Employees

Where personnel are from 1 to 2 people

\$100

foot over 100,000

Where personnel are from 3 to 5 people	\$250
Where personnel are from 6 to 10 people	\$400
Where personnel are from 11 to 20 people	\$550
Where personnel are from 21 to 50 people	\$700
Where personnel are from 51 to 75 people	\$850
Where personnel are from 76 to 100 people	\$1,000
Personnel over 100	\$1,000 plus \$50 per person over 100

Schedule "AA" - Clairvoyants, fortune tellers, astrologers or like

Per person \$500

See Section 6-31 of the Montgomery Municipal Code for additional requirements.

Schedule "AB" - Banks/Savings and Loans

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings and Loan ATM Location	\$10.00
Savings and Loan Branch Location	\$10.00
Savings and Loan Main Office Facility	\$125.00
Mortgage Company	\$450.00

Schedule "AC" - Buses, Trucks and Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment

On the first bus, truck or other equipment	\$ 75.00
The next 2 to 5 buses, trucks or other equipment	\$ 75.00 plus \$50 each over first one
Over 5 buses, trucks or other equipment	\$275.00 plus \$25 each over first five

Schedule "AD" - Insurance Companies

Fire and Marine Insurance.

Four dollars on each one hundred dollars of major fraction thereof gross premiums received during the preceding year, less premiums returned by cancellation; provided that new companies shall pay a flat minimum license of \$100 on which there shall be an adjustment on above basis of the expiration of the year.

All Other Insurance.

All insurance companies including bonding and guarantee companies

except fire and marine, \$50 plus \$1.00 on each \$100 and major fraction thereof of gross premiums, less the premiums returned during the preceding year on policies issued during the said year to citizens or residents of the City of Montgomery.

All licenses of insurance companies under the ordinance shall be due and payable on the 2nd day of March in the year in which the license is due, and the failure to pay the same when due or failure to furnish the statement required by Section 4 of Act Legislature of Alabama approved September 14, 1919, entitled "An Act to Provide for the General Revenue of the State of Alabama, "shall subject any company and its agents doing such business without a license as herein provided to punishment as hereinafter provided by the Ordinance.

Schedule "AE" - Delivery License

The rate for the delivery license is established in Section 37 A. and is

\$100.00

Schedule "AF" - Peddlers - Local

The annual rate for a peddler's license

\$100.00

Each peddler shall produce a written letter signed by the property owner giving permission for said peddler to park and set up on his property. Property shall be in a properly zoned area and must be approved by the Department of Planning and Programming.

See Chapter 20 of the Montgomery Municipal Code for additional requirements. In addition, a decal shall be issued for each vehicle.

Schedule "AG" - Transients or Itinerants:

Per Sale in accordance with Section 37-D of this Ordinance

\$300.00

In addition, a sales tax deposit for the retail value of the goods will be left on deposit with the Finance Department during the time of the sale. A tax return form indicating the true amount of the sales and taxes due shall be filed within twenty days following the end of the sale.

Schedule "AI" - Beer, Wine, Liquor

State of Ala Code		Classification	Amount
	Brew Pub	312120	\$ 325.00
40	Beer Off Premise	445310	\$ 50.00
50	Beer On Premise	445315	\$ 50.00
60	Table Wine On Premise	445320	\$ 75.00
70	Table Wine Off Premise	445325	\$ 75.00
20	Restaurant Retail Liquor	722400	\$ 500.00
10	Lounge Retail Liquor Class I	722410	\$ 500.00
11	Package Store Liquor Class II	722412	\$ 500.00
32	Club Liquor Class II	722411	\$ 500.00
	Special Events Liquor	722413	\$ 200.00
	Special Retail Liquor	722414	
	30 days or Less		\$ 100.00
	Over 30 days		\$ 300.00
110	Wholesale Table Wine and Beer	422811	\$ 375.00
	Wholesale Beer	422810	\$ 275.00
	Wholesale Table Wine	422812	\$275.00
	Wholesale Liquor	422813	\$500.00

Schedule "AJ" - Rooming Houses, Boarding Houses

Three Rooms or less	\$25.00
Four to Six Rooms	\$50.00
Seven to Nine Rooms	\$75.00
Ten or More Rooms	\$100.00

All applicants should be referred to the Division of Codes and Standards, Montgomery Fire Department for additional requirements.

Schedule "AK" - Miscellaneous State Regulated Fees

	Code No.	
Waste grease and animal by-product	562110	\$50.00
Truck Transportation - terminal, other	484230	\$300.00
Passenger Transportation - Bus Terminals	485999	\$300.00
Wired Telecommunications Carriers (Telegraph Off.)	517390	\$750.00

Schedule "AL" - Other Miscellaneous License

	Code No.	
Armored Car Services	561613	\$75.00
Amusement Parks/Centers w/ vending machines	713120	\$100.00
Gasoline retail	447110	\$250.00
Gold and Silver Buyers	453999	\$500.00

Schedule "AM"

More Than		Less Than		In Excess of
		\$150,000	\$150.00	
	150,000	And Above	\$150 plus \$.10 per \$1000	150,000

Schedule "AN"

More Than		Less Than		In Excess of	
		\$150,000	\$150.00		
	150,000	And Above	\$150 plus \$.50 per \$1000	150,000	

Section 37 C. <u>Gasoline and Oil License Tax</u> be and is hereby amended to read as follows:

- (1) When used in this article, the term gasoline means and includes gasoline, naptha, and any and all other liquid motor fuels or any devices or substitutes therefore, commonly used in combustion engines, but shall not be held to apply to lubricating oil or greases or to those products known commercially as "Kerosene oil," or "crude oil," when used for lighting or heating in homes and public buildings, but shall apply to such fuels when used for any other purposes whatsoever.
 - (a) The term "person" means and includes an individual, firm, corporation, partnership, company trustee, agency or association, and any agent, servant, employee, or officer thereof, singular or plural.
 - (b) The term "distributor" and the term "seller" each shall mean and include person, as the word "person" is defined, who shall engage in the business of selling, distributing, delivering, storing, or withdrawing from storage, gasoline, as the word "gasoline" is above defined, or kerosene oil, within the corporate limits or police jurisdiction of the City of Montgomery, Alabama.
 - (c) The term "retail dealer" shall mean and include any distributor or seller as the word "distributor" and "seller" are above defined, who is engaged in the business of selling, distributing, delivering, storing or withdrawing from storage gasoline, as the word "gasoline" is above defined, or kerosene oil, within the corporate limits or police jurisdiction of the City of Montgomery, Alabama in broken quantities.
 - (d) The term "storer" means and includes any person, as the word "person" is above defined, who ships or causes to be shipped gasoline, as the word

"gasoline" is above defined, or kerosene oil, into the City of Montgomery, Alabama, including its police jurisdiction, in lot quantities of as much as 50 gallons, and there stores the same and withdraws or uses the same for any purpose.

(2) Every distributor, seller, or storer, as hereinabove defined, shall pay an excise tax to the City of Montgomery, Alabama, and a privilege license tax (hereinafter "license tax") is hereby fixed and created, in addition to license tax levied by and set out in Section 35 and Section 36 of this License Code, a sum and amount equal to four cents on each and every gallon of gasoline and kerosene oil sold, distributed or delivered within the corporate limits, and two cents on each and every gallon of gasoline and kerosene oil sold, distributed, or delivered within police jurisdiction, of said City, such tax to be due and payable as hereinafter set forth; provided, however that where such excise tax shall have been paid by a distributor, seller, or storer, such payment shall be sufficient, the intention being that such license tax shall not be paid but once; provided further, however, that such seller, distributor, or storer, in order to be exempt under this provision shall first comply with the provision of sub-section (3) of this article. Every distributor, seller, or storer as defined in sub-section (1) of this article shall be exempt from the payment of said license tax on withdrawals from storage which are for the purpose of resale, use or reshipment to points outside the corporate limits and police jurisdiction of said City; provided, however, that to obtain such exemption such distributor, seller, or storer entitled to such exemption shall furnish to said City a sworn written statement on the 20th day of each and every month showing a full, true and accurate total of sales to each reseller or consumer outside of said corporate limits. Any such distributor, seller, or storer who knowingly or willfully furnishes a false statement with reference to total sales to any reseller or consumer outside the corporate limits of said City shall be guilty of an offense against the City of Montgomery and in addition thereto, the City Council of the City of Montgomery may at its discretion, revoke the business license of any such distributor, seller, retail dealer or storer.

Where kerosene is sold at wholesale to be used in the manufacture of insecticides, stock sprays, hair dressings, or straighteners, etc. when used as a base of such products, or similar products, no tax shall be levied or collected.

- (3) Any seller, distributor, or storer selling, distributing or delivering gasoline or kerosene oil purchased in whole from any other seller, distributor, retail dealer, or storer, who has paid the excise tax thereon as herein fixed, shall not be required to pay any excise tax hereunder based on the sale, distribution, or delivery of such gasoline and kerosene oil so purchased; provided, however, that in order to obtain such exemption such seller, distributor, or storer must on or before the 20th day of each and every month file with the Revenue Administrator a written statement, sworn to and subscribed by such seller, distributor, retail dealer or storer, showing each and every purchase of procurement of gasoline and kerosene oil made by such seller, distributor, or storer during the calendar month next preceding, together with the name of the person from whom purchased or procured, and the disposition thereof by such seller, distributor, retail dealer, or storer claiming the exemption.
- (4) Each and every distributor, seller, and storer except such as claim and obtain exemption under the provisions of sub-section (3) of this article shall, on or

before the 20th day of each and every month, file with the Revenue Administrator on forms prescribed by the City a sworn, written statement of the amount and quantity of all gasoline and kerosene oil sold, distributed or delivered by such distributor, seller, retail dealer, or storer within the corporate limits of said City, and of the amount and quantity of all gasoline and kerosene oil sold, distributed or delivered by such distributor, seller, retail dealer, or storer within the police jurisdiction of said City during the calendar month next preceding, and which also shall contain a detailed, itemized statement of the amount and quantity of all gasoline and kerosene oil sold, distributed, or delivered to any other distributor, seller, retail dealer or storer, as defined in this ordinance; and any distributor, seller, retail dealer or storer failing, refusing or omitting to file such statement within the time herein prescribed shall be guilty of an offense against the City of Montgomery, which shall be a continuing offense, and each day that such default continues shall constitute a separate offense.

Section 37 E. <u>Special and Privilege License</u> be and is hereby amended to read as follows:

E. Special and Privilege License

(a) Liquor

Restaurant, Club and Lounge Whiskey Licensees will pay a license fee of five hundred dollars (\$500.00) per year or portion thereof. In addition, each such licensee will pay monthly to the Revenue Administrator, on forms provided, a tax of 5% on all liquor purchases from ABC outlets, except table wines. Such payments are due on the

20th of the month following the month in which purchases are made. If payment of tax is not made as prescribed, a penalty as provided for in the "Taxpayers Bill of Rights and Uniform Revenue Procedures Ordinance" is assessed on the total amount due on the day following. Licensees failing to pay the prescribed tax within the aforementioned periods will be cited and referred to the appropriate court in accordance with Section 16, this ordinance. No restaurant, club or lounge liquor license will be sold without an accompanying license to cover the operation of the restaurant, club or lounge.

(b) Beer/Wine

Wholesale – Each wholesale table wine and beer dealer or distributor will pay a license fee of three hundred seventy-five dollars (\$375.00) per year, or portion thereof. In addition, each licensee will remit to the Revenue Administrator, City of Montgomery, on the appropriate forms, each month, by the 20th of the month following the month in which sales are made, an additional license tax on beer prescribed as follows:

24	7 oz. Containers	.78
24	8 oz. Containers	.78
24	12 oz. Containers	1.17
24	14 oz. Containers	1.56
24	16 oz. Containers	1.56

Additional size: 1.625 per four fluid ounces or fraction thereof.

NOTE: If payment is postmarked by the 20th of the month, a 2 1/2% discount on tax paid is allowed.

Wine: There is also an additional license tax prescribed on the wholesale sale of wine as follows:

Seven cents (\$.07) for each liter

WHOLESALE BEER DEALERS AND DISTRIBUTORS WILL NOT SELL BEER TO ANY RETAIL OUTLET THAT DOES NOT HAVE A CURRENT CITY OF MONTGOMERY BEER LICENSE.

SECTION II – BE IT FURTHER ORDAINED that Ordinance No. 11-2008 be and is hereby repealed.

Adopted this	_day of		_, 2008.
	APPROVED:		
	BOBBY N. BRI	GHT, MAYOR	
ATTEST:			
BRENDA GALE BLA	LOCK, CITY CLERK	<u> </u>	